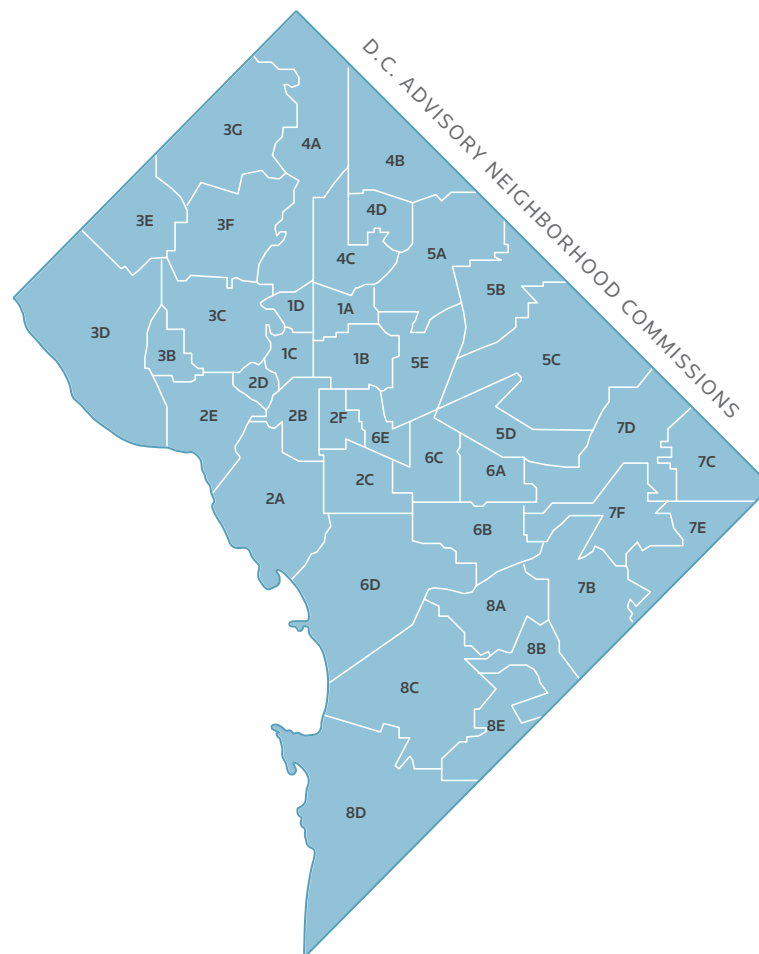


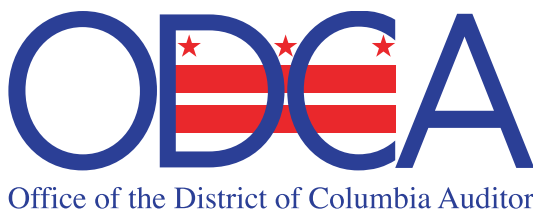
Fiscal Year 2022 Annual Report on the Advisory Neighborhood Commissions

September 30, 2024 (Revised June 16, 2026)

A report by the Office of the D.C. Auditor



Audit Team
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www.dcauditor.org

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ODCA is reissuing this report after correcting an error pertaining to the total amount of FY 2022 Allotments in Appendix E and removing related explanatory language in the report’s Background, Audit Results, and two footnotes. Appendix E in the original report issued September 30, 2024, stated that the amount was \$825,938, which resulted in slightly lower values in the Percentage of Total Allotments and Percentage of Total Allotments Withheld.

The Office of the D.C. Auditor (ODCA) submits the Fiscal Year (FY) 2022 consolidated Annual Report on Advisory Neighborhood Commissions (ANCs) in accordance with D.C. Code.¹ Information presented in this report is a compilation of financial activity for FY 2022 that was obtained from quarterly financial reports submitted by ANCs and information from the District of Columbia Office of the Chief Financial Officer (OCFO) including monthly bank statements for each Commission.

This report was drafted, reviewed, and approved in accordance with the standards outlined in ODCA’s Audit Policies and Procedures.

Background

Funds Budgeted for ANCs

For FY 2022 the Mayor and Council approved a budget for the Office of Advisory Neighborhood Commissions (OANC) totaling \$1.912 million of which \$800,000 was available for ANCs. The OANC has seen significant budget growth in recent years from a total of \$1.146 million in the FY 2019 approved budget to the recently approved \$2.532 million for FY 2025. The total approved for the OANC to support additional staff support for ANCs has grown in the same time period from \$468,000 to \$1.616 million. The total allocation for ANCs has grown from \$678,000 in FY 2019 to \$916,000 in FY 2025 as shown in the chart below.

OANC Approved Budget FY 2019 – FY 2025					
Fiscal Year	Agency Management	Agency Management as a % of Total Budget	ANC Allotments	ANC Allotments as a % of Total Budget	Total
2019	\$468,000	41%	\$678,000	59%	\$1,146,000
2020	\$700,000	47%	\$800,000	53%	\$1,500,000
2021	\$831,000	51%	\$800,000	49%	\$1,631,000
2022	\$1,112,000	58%	\$800,000	42%	\$1,912,000
2023	\$1,659,000	64%	\$916,000	36%	\$2,575,000
2024	\$1,616,000	64%	\$916,000	36%	\$2,532,000
2025	\$1,616,000	64%	\$916,000	36%	\$2,532,000

Source: Approved Budget and Financial Plan, FY 2020, FYs 2023–2025

¹ See D.C. Code § 1-309.13(d)(1) which states in part: “[t]he Auditor shall produce and submit to the Council a consolidated annual report of the financial activity of all the Commissions.”

Explanation of Figures and Appendices

This report includes two figures and seven appendices which provide details on the FY 2022 financial activities of the District's 40 ANCs.

Figure 1	Total Funds Maintained by all ANCs as of September 30, 2022
Figure 2	Changes in FY 2022 and FY 2021 Total Expenditures by Category for all Wards
Appendix A	Summary of Receipts and Disbursements: FYs 2013–2022
Appendix B	FY 2022 Disbursement Summary by Ward and Category
Appendix C	FY 2022 Percentage of Available Funds Spent
Appendix D	ANC Savings Account Balances as of September 30, 2022
Appendix E	Allocation of the \$799,688 FY 2022 ANC Allotments and Amounts Withheld
Appendix F	FY 2022 Financial Summary of Receipts and Disbursements by Ward
Appendix G	Summary of Receipts and Disbursements for FY 2022 by Ward

In Appendix D, we present the FY 2022 savings account balances of the seven ANCs that maintained a savings account. The remaining 33 ANCs had only a checking account at the end of FY 2022. Each ANC's FY 2022 Financial Summary of Receipts and Disbursements is presented by Ward in Appendix F.

Audit Results

OANC withheld some allotments related to FY 2022 activity

OANC determined it would disallow a total of \$153,489 for ANC expenditures that did not comply with the laws, rules, and regulations pertaining to ANCs, including expenditures that were unauthorized or lacked proper supporting documentation. Of the amount disallowed, four ANCs – 5E, 7D, 8A and 8B -- forfeited \$37,505 of their FY 2022 annual allotments.

Total funds maintained by all ANCs was more than \$2.4 million

Figure 1 shows that the funds maintained by all ANCs totaled \$2,476,592 as of September 30, 2022. Funds released to ANCs do not revert to the District’s General Fund at the end of the fiscal year.

Figure 1: Total Funds Maintained by All ANCs as of September 30, 2022

Beginning Balance (as of Oct 1, 2021)	\$1,621,992
Deposited Allotments in FY 2022	\$720,724
Interest	\$260
Other Deposits to ANC Checking Accounts	\$250
Transfer from Savings	\$0
Savings Account Balances Maintained by ANCs ²	\$133,366
Total	\$2,476,592

Source: ANC Bank Statements

² See Appendix D for more detail.

FY 2022 ANC expenditures decreased from FY 2021

FY 2022 ANC expenditures totaled \$635,572—a decrease of \$16,368, or 3 percent from FY 2021 expenditures of \$651,939, as seen in Figure 2.

Figure 2: Changes in FY 2022 and FY 2021 Total Expenditures by Category for all Wards

Expenditure Category	FY 2022 Expenditures	FY 2021 Expenditures	Change in Dollars	Percentage Change
Personnel	\$132,713	\$131,358	\$1,354	1%
Direct Office Cost	\$45,317	\$30,055	\$15,262	51%
Communication	\$114,402	\$86,947	\$27,454	32%
Office Supplies, Equipment, Printing	\$26,161	\$31,571	-\$5,410	-17%
Grants	\$163,832	\$183,717	-\$19,885	-11%
Local Transportation ³	-\$3	\$3	-\$6	-200%
Purchase of Service	\$112,634	\$113,368	-\$734	-1%
Bank Charges, Transfers and Petty Cash	\$15,779	\$61,954	-\$46,175	-75%
Other	\$24,737	\$12,966	\$11,772	91%
Total	\$635,572	\$651,939	-\$16,368*	-3%

Source: ANC Quarterly Financial Reports and ANC Bank Statements

*Difference off by one dollar due to rounding

Report finds variation among ANC expenditures

The largest dollar increase in ANC expenditures occurred in the “Communication” category, as shown above in Figure 2. Another notable increase was in the “Other” category. There was a wide range of expenditures in the Other category between wards from a total of \$125 to \$8,102, as shown in Appendix B. This is attributed to ANCs recording payments to contractors and reimbursements to Commissioners for ANC expenditures in the Other category, and some ANCs recording sponsorships in the Other category, which will be discussed later in this report.

The largest dollar decrease as shown in Figure 2 occurred in the “Bank Charges, Transfers and Petty Cash” category.⁴ ODCA’s review of the 40 individual ANCs FY 2022 quarterly financial reports show variation in how each ANC spent their allotment including the following:

³ Local Transportation Category for FY 2022 has a negative total because ANC 5C check from FY 2021 for \$3.00 was voided in FY 2022.

⁴ For more information see page 3 of the FY 2021 ANC Annual Report available on the ODCA website <https://dcauditor.org/report/fiscal-year-2021-annual-report-on-the-advisory-neighborhood-commissions/>.

- 16 ANCs reported paying for staffing services (Personnel) ranging from \$147 up to \$20,300. Six ANCs (2A, 2B, 2E, 2F, 3F, and 4C) had Personnel expenditures of more than \$10,000.
- 14 ANCs had Purchase of Service expenditures of more than \$1,000. Four ANCs (3D, 5D, 6A, and 6B) had expenditures of \$10,000 or more. Some ANCs hired and compensated staff as contractors and included the associated expenses in the Purchase of Service category.
- Five ANCs (1A, 5B, 7C, 7E and 8B) had Direct Office Costs of more than \$5,000. Twenty-nine ANCs had no expenditures in this category.
- Nine ANCs (4D, 5A, 5D, 5E, 6A, 7F, 8B, 8C, and 8D) had Communication expenditures of more than \$5,000. Nine ANCs had no expenditures in this category.
- Most ANCs had minimal expenditures in the category of Bank Charges, Transfers and Petty Cash except for ANC (3D), which reported \$11,224 of which \$11,000 was a transfer from its checking account to its savings account.
- Most ANCs had minimal expenditures in the Other category. Exceptions were seven ANCs (1B 4B, 4C, 5E, 7E, 7F, and 8D). Their expenditures ranged from \$616 to \$7,843.

Grants showed a slight decrease

ODCA found that ANCs in all eight wards in the District awarded 51 grants totaling \$155,882 in FY 2022, a slight decrease compared to \$183,717 in FY 2021. Three of the 51 grants awarded in FY 2022, totaling \$25,875, were for COVID-19 relief efforts including food, clothing, and delivery service. Not all 51 grants were fully documented. Of the 51 grants awarded:

- One ANC, 2A, did not provide an application for one grant, totaling \$3,600.
- Three ANCs failed to provide minutes showing approval of the grants at a public meeting for five grants: ANC 3D had one grant for \$6,453, ANC 4B had one grant for \$2,000, and ANC 5D had three grants totaling \$18,170.
- Eight ANCs failed to provide statements of use for a total of 11 grants: ANC 1A had two grants totaling \$6,000, 2A had one grant totaling \$3,600, 4B had one grant totaling \$2,000, 4C had one grant for \$5,000, 5D had two grants totaling \$10,600, 7B had one grant totaling \$1,500, 8C had two grants totaling \$3,000, and 8D had one grant totaling \$500.
- Eleven ANCs (1C, 2A, 3C, 3E, 4B, 4C, 4D, 5D, 7B, 8C, 8D) failed to provide proper receipts showing how funds were spent for 22 grants totaling \$71,520. Specifically:
 - 11 of the 51 grants totaling \$38,170 did not have any receipts to support the grant expenditures.
 - 11 of the 51 grants totaling \$33,350 had partial support for the grant expenditures.

Expenditures made for community sponsorship and activities

While most ANCs supported community activities through grants, two ANCs (1B and 5E) expended a total of \$6,125 in sponsorship to support community activities within their ANC. These expenditures were categorized in the Other category of the ANCs quarterly financial reports. Of the 5 sponsorships:

- Three totaling \$4,625 were not approved in minutes.
- Three totaling \$2,500 were not supported with receipts.

While ANC support of community activity can be a valuable use of its funds, we found a lack of clear guidance around the area of ANC funding of such activities. Unlike grants, which have specific rules and internal controls, financial support of community activities lacks specific rules and internal controls to ensure sponsorship activities have a public purpose, and that receipts are provided to show how the funds were used.

The D.C. Code states that an ANC can spend its funds “for public purposes within the Commission area” and further states that “[a] public purpose shall be a purpose that benefits the community as a whole and is not done for the primary purpose of benefiting a private entity.”⁵ The law also states that “[e]xpenditures *may* be in the form of grants.”⁶ [Emphasis added.] The D.C. Code does not contain specific procedures for supporting community activities or sponsorship, though it does outline procedures for grants.

ODCA’s District-wide analysis of all ANC financial activities for the consolidated Annual Reports,⁷ as well as our recent audit report on ANC 5E,⁸ indicate that ANCs have not consistently used the same process for supporting their community. Most ANCs use the grant process, while some bypass the grant approval and reporting process and categorize these sponsorship/community activity expenditures in the Other category. OANC had not provided guidance on when the grant process should be used and when it is appropriate to not use the grant process. In addition, OANC had not provided guidance on what expense category should be used when the grant process is not deemed to be necessary. Recording these expenditures in the “Other” category does not provide the appropriate transparency.

20 ANCs violated the law by expending \$123,976 without a current and accurate statement and bond or its equivalent on file with the Auditor

Pursuant to D.C. Code, “[n]o expenditure shall be made by a Commission... at any time when a current and accurate statement and bond or its equivalent are not on file with the Auditor.”⁹ Also, the law requires that ANCs elect new officers each year during the month of January and that each calendar year either the newly elected ANC Chairperson and Treasurer obtain a cash or surety bond or participate in the ANC Security Fund.¹⁰

In 2022, two ANCs, 5E and 7D, did not participate in the ANC Security Fund or obtain a cash surety bond. They submitted an application but did not provide all the required documentation. Despite not getting the required bonding or approval to participate in the ANC Security Fund, ANC 5E spent \$15,506 and 7D spent \$1,500.¹¹

5 D.C. Code § 1-309.13(l)(1)

6 D.C. Code § 1-309.13(l)(1)

7 D.C. Code § 1-309.13(d)(1). Also see last year’s report, Fiscal Year 2021 Annual Report on the Advisory Neighborhood Commissions, <https://dcauditor.org/report/fiscal-year-2021-annual-report-on-the-advisory-neighborhood-commissions/>

8 ODCA, Audit of Advisory Neighborhood Commission 5E, <https://dcauditor.org/report/audit-of-advisory-neighborhood-commission-5e/>

9 See D.C. Code § 1-309.13(c)

10 See D.C. Code § 1-309.13(c). “...Participation by a Commission in the Advisory Neighborhood Commission Security Fund established by D.C. Code § 1-309.14 shall satisfy the requirement of a cash or surety bond.”

11 ODCA accepts applications to participate in the ANC Security Fund on a Calendar Year (CY) basis despite D.C. Code § 1-309.14 stating that participation in the Fund begins each fiscal year. This practice is due to the requirement that ANCs elect new officers each year during the month of January. ANC 5E and 7D participated in the Security Fund for CY 2021, therefore expenditures made in the 1st Quarter of FY 2022 (Oct.-Dec. 2021) were covered by the CY 2021 Security Fund.

Eighteen ANCs that were approved to participate in the Security Fund spent funds totaling \$106,970 during FY 2022 prior to getting the required bonding or approval to participate in the ANC Security Fund. These 18 ANCs spent the \$106,970 on payroll expenses, communication, and commissioner reimbursement, as well as other items.

ANC Treasurers should ensure that their ANC has an approved and signed agreement or a cash surety bond prior to expending funds.¹²

Some ANCs lacked necessary internal controls

As noted in ODCA's previous four ANC Annual Reports,¹³ some ANCs did not comply with internal control procedures recommended by the OANC, including proper documentation to support expenditures. Internal controls are designed to ensure that ANCs operate in a manner that is consistent with ANC rules, regulations, and laws, and serve to protect District assets from waste, fraud, and abuse.

In FY 2022, we found that a total of 27 of the 40 ANCs failed in one or more of the areas discussed above or in the following:

- Properly completing quarterly financial reports and categorizing expenses.
- Ensuring grantees submitted documentation to support grant expenditures.
- Recording all expenditures and checks including stop payments on their quarterly financial reports.
- Ensuring all checks are written consecutively.
- Ensuring only one checking account is used. One ANC had two checking accounts but closed one account in June 2022. D.C. Code¹⁴ permits ANCs to have one checking and one savings account.
- Ensuring ANC meeting minutes document the approval for expenditures, and details of which quarterly financial report was approved.

Subsequent to our audit scope, the OANC has moved to include additional language in its handbook related to bank reconciliation, forms related to grants and community activities, as well as written guidance on meeting minutes and transcription, and made updates to their training platform. The OANC should work with the ANCs to make further improvements by implementing the following recommendations.

12 See D.C. Code § 1-309.13(c).

13 See ODCA reports <https://dcauditor.org/report/fiscal-year-2021-annual-report-on-the-advisory-neighborhood-commissions>; <https://dcauditor.org/report/fiscal-year-2020-annual-report-on-the-advisory-neighborhood-commissions>; <https://dcauditor.org/report/fiscal-year-2019-annual-report-on-advisory-neighborhood-commissions>; <https://dcauditor.org/report/fiscal-year-2018-annual-report-on-the-advisory-neighborhood-commissions>

14 See D.C. Code § 1-309.13(b)(3).

Recommendations

1. The Office of Advisory Neighborhood Commissions should add to its Guidance on Financial Policies and Procedures for ANC Treasurers and Chairpersons the need for the prompt closing of checking accounts when a new checking account is opened.
2. The Office of Advisory Neighborhood Commissions should continue to work with ANCs to strengthen compliance with internal control procedures to protect ANC assets and District resources.

Conclusion

The FY 2022 Annual Report shows that the ANCs had total receipts of \$721,235 and spent a total of \$635,572 for their communities.

Based on our review of FY 2022 quarterly financial reports, ANCs made a concerted effort to comply with D.C. Code and OANC procedures. For ANCs to fully achieve their mission, the OANC should continue to work with the ANCs to ensure that quarterly reports are properly completed and submitted.

Agency Comments

On August 30, 2024, we sent a draft copy of this report to the Office of Advisory Neighborhood Commissions (OANC) for review and written comment. The OANC responded with comments on September 17, 2024. Agency comments are included here in their entirety.

Government of the District of Columbia



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17 September 2024

Kathleen Patterson
District of Columbia Auditor
Office of the DC Auditor
1331 Pennsylvania Avenue, NW
Suite 800 South
Washington, DC 20004

Dear Ms. Patterson:

I am in receipt of your letter dated August 30, 2024, and the Office of the District of Columbia Auditor's (ODCA) draft *Fiscal Year 2022 Annual Report on the Advisory Neighborhood Commissions*. The Office of Advisory Neighborhood Commissions (OANC) appreciates ODCA's flexibility in meeting with us on September 12, 2024, to discuss our concerns.

While we appreciate the opportunity to submit this response, we must note the difficulty we faced at not being afforded an opportunity to review a final version of the report to which we are responding. We noted areas within the body of the report which were poorly organized – and while the information was largely correct – the way it was presented is severely misleading. This is especially true with the budget data, as we discussed. Understanding that ODCA's Policies and Procedures outline a process whereby ODCA only drafts two reports – the initial draft and the final copy – the rigid adherence of this standard to a non-audit annual report is troubling. Nonetheless, we are grateful for the information ODCA did share with us on September 16, 2024, indicating *some* of the areas that would be updated in the final annual report.

Errors

Regarding the report shared with OANC on August 30th, we note three erroneous areas. The first concerns the budget data on page one which wrongly states that the OANC approves the budget for ANCs. This is incorrect. The annual allotments for ANCs are recommended in the Mayor's budget and approved by the Council of the District of Columbia. The annual allotment is distributed on a per capita basis, meaning that every ANC receives approximately \$1.33 in funding for every resident in their ANC area. While the OANC performs these calculations, we merely implement the statutory requirement for the allocation set by Council.

The second error, as illustrated in the budget chart on page one of the report, concerns the inclusion of FY23-FY25 data in the text and table. The annual report is for FY22. As such, it should not include data from dates later than the period of the report. Were the annual report performed in a timely manner, such data would not exist.

The third error is on page seven where it states: "ANC Treasurers should ensure that their ANC has an approved and signed agreement or a cash surety bond prior to expending funds." While that statement was true for FY22, the FY25 Budget Support Act which took effect on July 8, 2024, eliminates the security fund and bond requirement at the end of the calendar year, and eliminates the penalty for expending funds without an approved bond on July 8, 2024. As shared during our conversation, it is worthwhile noting this, if even in a footnote, as any recommendations concerning the security fund are now moot.

General concern

As discussed during our conversation, the OANC is significantly concerned that the ANC and OANC budgets are conflated in the report on page one. We agree with ODCA that the operations of the OANC may be useful context for the report and support ODCA's broad discretion to determine what is of value. In this context, however, we assert that any information about the OANC should be in a separate section and be provided for context only. As stated above, the ANC allocations are set by the Council. While they exist within the OANC budget (DX0), the ANC allocations are maintained discretely in Fund 1010201, Account Group 714100C. During a Fiscal Year, these funds are dedicated for sole use of the ANCs and released quarterly based on ANC compliance with District law. In other words, they exist within the OANC budget temporarily as a financial control. The OANC is merely a custodian until such time as they are released to the ANCs. What percentage these funds represent when compared to the true OANC budget is immaterial, and knowing these percentages does not convey any meaningful information.

Recommendations

While the OANC appreciates ODCA's feedback, the reports recommendations are wrongly directed to the OANC, which is not the subject of this non-audit annual report. As the subject of the report is the District's 46 independent ANCs, any and all recommendations included in the report needs to be directed to them.

As we have previously shared with ODCA, the OANC does not manage or supervise ANCs, the OANC can not require ANCs to attend training, nor can the OANC implement financial controls not codified in the DC Official Code. This does not mean that we do not try. Quite the contrary is true. But recommendations directed to an office that does not have regulatory or enforcement powers is misdirected.

Please let me know if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Kent C. Boese". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Kent C. Boese
Executive Director

ODCA Response to Agency Comments

We appreciate the Office of Advisory Neighborhood Commissions' (OANC) response to the draft report. ODCA revised the draft report recommendations to reflect the improvements the OANC has made to its guidance since FY 2022, and to eliminate a recommendation that was included in a previous ODCA report on ANC 5E.

The OANC states that there were errors in the draft report related to the budget data and the security fund section. ODCA disagrees. The budget data presented does not say the OANC approves the amount budgeted for ANCs. While the OANC comments express a concern that the OANC and ANC budgets are conflated, ODCA provides the budget information for fiscal years 2019 to 2025 to provide useful information to the D.C. Council, ANCs, D.C. residents and the OANC. ODCA invests significant time compiling this report and our goal is to continually identify ways to make the report more informative. Regarding the Security Fund, while we recognize that changes were made to the law governing the Security Fund in fiscal year 2024, they were not in effect during FY 2022 which is the timeframe for this report, so no change is necessary.

The OANC also expressed concern that recommendations are directed to the OANC, not to the ANCs. ODCA understands that the OANC does not manage individual ANCs. The OANC provides guidance to ANCs including the OANC's "Financial Guidance to Chairpersons and Treasurers" that includes procedures for establishing internal controls to comply with D.C. Code. The OANC monitors ANCs' adherence to this guidance in its review of quarterly financial reports. Our recommendations, if implemented, will strengthen compliance with internal controls and help ensure District assets are safeguarded from fraud, waste, and abuse.

Appendices

Appendix A

Summary of Receipts and Disbursements: FYs 2013–2022

Appendix A: Summary of Receipts and Disbursements, FYs 2013–2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Beginning Balance October 1						\$1,479,076.86	\$1,404,927.33	\$1,498,802.31	\$1,418,645.43	\$1,621,991.51
Receipts										
District Allotment	\$646,711.79	\$565,950.23	\$728,920.94	\$614,234.80	\$436,068.98	\$503,097.89	\$694,530.12	\$554,694.03	\$830,807.51	\$720,724.42
Interest	\$138,122.38	\$26,025.02	\$158,456.21	\$126,530.20	\$107.14	\$122.31	\$172.44	\$210.41	\$225.22	\$260.22
Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$11,731.93	\$20,177.72	\$10,064.83	\$6,151.78	\$9,252.85	\$250.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$29,000.00	\$3,420.00	\$5,287.72	\$13,734.23	\$15,000.00	\$0.00
Total Receipts	\$784,834.17	\$591,975.25	\$887,377.15	\$740,765.00	\$476,908.05	\$526,817.92	\$710,055.11	\$574,790.45	\$855,285.58	\$721,234.64
Disbursements										
1. Personnel	\$161,435.90	\$141,027.75	\$130,861.28	\$144,513.91	\$0.00	\$142,490.99	\$168,684.14	\$149,653.85	\$131,358.28	\$132,712.75
2. Direct Office Cost	\$85,935.35	\$62,894.63	\$43,070.79	\$40,974.34	\$0.00	\$30,440.36	\$51,213.95	\$43,717.14	\$30,055.01	\$45,317.33
3. Communication	\$72,010.90	\$83,497.76	\$76,552.87	\$63,727.13	\$0.00	\$71,087.64	\$81,062.19	\$71,755.24	\$86,947.21	\$114,401.65
4. Office Supplies, Equipment, Printing	\$65,519.32	\$89,365.94	\$77,709.48	\$54,661.12	\$0.00	\$57,453.31	\$56,573.56	\$52,448.06	\$31,570.92	\$26,160.67
5. Grants	\$78,379.32	\$75,070.14	\$60,788.57	\$72,114.94	\$0.00	\$70,770.69	\$63,290.32	\$175,067.44	\$183,717.36	\$163,831.91
6. Local Transportation	\$1,212.02	\$430.35	\$442.14	\$563.12	\$0.00	\$130.30	\$658.41	\$644.26	\$3.00	-\$3.00
7. Purchase of Service	\$84,458.42	\$121,025.04	\$114,803.06	\$103,608.20	\$0.00	\$124,958.80	\$132,576.02	\$94,488.73	\$113,368.02	\$112,634.27
8. Bank Charges, Transfers and Petty Cash	\$4,989.85	\$5,006.24	\$149,942.19	\$11,835.13	\$2,724.91	\$3,740.51	\$4,106.59	\$13,632.60	\$61,953.93	\$15,778.77
9. Other	\$282,846.57	\$27,352.57	\$39,175.84	\$89,658.10	\$483,721.67	\$99,894.85	\$58,014.95	\$53,540.01	\$12,965.77	\$24,737.46
Total Disbursements	\$836,787.65	\$605,670.42	\$693,346.22	\$581,655.99	\$486,446.58	\$600,967.45	\$616,180.13	\$654,947.33	\$651,939.50	\$635,571.81
Ending Balance September 30						\$1,404,927.33	\$1,498,802.31	\$1,418,645.43	\$1,621,991.51	\$1,707,654.34

Source: ANC Quarterly Financial Reports FYs 2013 -2022 and Bank Statements for FYs 2017-2022

Note 1: FY 2017 disbursements were placed in either the Bank Charges or Other categories. We did not review the FY 2017 quarterly financial reports, cancelled checks, or transactions.

Note 2: ODCA's FY 2018 financial reports were prepared on the accrual basis of accounting, which now includes beginning and ending balances.

Note 3: Local Transportation Category for FY 2022 has a negative total because ANC 5C check from FY 2021 for \$3.00 was voided in FY 2022.

Appendix B

FY 2022 Disbursement Summary by Ward and Category

Appendix B: FY 2022 Disbursement Summary by Ward and Category

Disbursement Category	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Total
1. Personnel	\$9,888.48	\$75,429.49	\$17,367.08	\$14,638.00	\$1,875.00	\$2,594.31	\$10,920.39	\$0.00	\$132,712.75
2. Direct Office Cost	\$6,450.00	\$4,454.70	\$375.13	\$0.00	\$9,160.39	\$427.00	\$13,664.00	\$10,786.11	\$45,317.33
3. Communication	\$3,884.54	\$3,626.65	\$7,384.68	\$15,781.10	\$28,438.41	\$11,564.44	\$14,897.84	\$28,823.99	\$114,401.65
4. Office Supplies, Equipment, Printing	\$422.00	\$2,525.73	\$474.83	\$1,148.40	\$2,205.83	\$516.37	\$10,344.01	\$8,523.50	\$26,160.67
5. Grants	\$31,000.00	\$12,000.00	\$36,827.00	\$34,884.91	\$18,170.00	\$17,550.00	\$8,900.00	\$4,500.00	\$163,831.91
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	-\$3.00	\$0.00	\$0.00	\$0.00	-\$3.00
7. Purchase of Service	\$9,493.75	\$4,751.00	\$32,282.25	\$212.50	\$25,119.43	\$29,926.89	\$4,420.95	\$6,427.50	\$112,634.27
8. Bank Charges, Transfers and Petty Cash	\$138.00	\$116.00	\$14,455.74	\$379.58	\$199.99	\$48.27	\$199.17	\$242.02	\$15,778.77
9. Other	\$3,625.00	\$150.00	\$125.00	\$3,665.96	\$8,101.57	\$225.00	\$7,884.82	\$960.11	\$24,737.46
Total Disbursements	\$64,901.77	\$103,053.57	\$109,291.71	\$70,710.45	\$93,267.62	\$62,852.28	\$71,231.18	\$60,263.23	\$635,571.81

Appendix C

FY 2022 Percentage of Available Funds Spent

Appendix C: FY 2022 Percentage of Available Funds Spent

ANC	# of Single Member Districts	FY 2022 Funds Available	FY 2022 Disbursements	% Funds Spent
1A	12	\$55,284.76	\$26,129.34	47.26%
1B	12	\$169,769.67	\$5,898.44	3.47%
1C	8	\$24,498.00	\$18,302.23	74.71%
1D	5	\$61,653.75	\$14,571.76	23.63%
Ward 1 Total	37	\$311,206.18	\$64,901.77	20.85%
2A	8	\$69,846.43	\$35,124.35	50.29%
2B	9	\$97,654.00	\$24,868.52	25.47%
2C	3	\$68,585.71	\$2,322.00	3.39%
2D	2	\$16,363.81	\$1,705.00	10.42%
2E	8	\$26,772.23	\$19,136.37	71.48%
2F	8	\$24,543.47	\$19,897.33	81.07%
Ward 2 Total	38	\$303,765.65	\$103,053.57	33.93%
3B	5	\$22,396.27	\$4,780.59	21.35%
3C	9	\$67,388.05	\$10,087.18	14.97%
3D	10	\$64,717.14	\$48,296.38	74.63%
3E	5	\$44,245.69	\$18,213.00	41.16%
3F	7	\$60,874.92	\$16,587.92	27.25%
3G	7	\$46,991.84	\$11,326.64	24.10%
Ward 3 Total	43	\$306,613.91	\$109,291.71	35.64%
4A	8	\$84,379.53	\$2,161.80	2.56%
4B	9	\$57,234.59	\$7,952.65	13.89%
4C	10	\$39,088.57	\$30,961.50	79.21%
4D	6	\$32,295.45	\$29,634.50	91.76%
Ward 4 Total	33	\$212,998.14	\$70,710.45	33.20%
5A	8	\$62,858.76	\$10,014.01	15.93%
5B	5	\$26,909.62	\$11,203.05	41.63%
5C	7	\$79,216.84	\$1,983.97	2.50%
5D	7	\$78,750.87	\$52,114.69	66.18%
5E	10	\$64,279.42	\$17,951.90	27.93%
Ward 5 Total	37	\$312,015.51	\$93,267.62	29.89%
6A	8	\$61,647.74	\$25,840.22	41.92%
6B	10	\$64,348.31	\$16,200.00	25.18%
6C	6	\$62,156.87	\$10,767.16	17.32%
6D	7	\$77,432.48	\$4,815.14	6.22%
6E	7	\$76,419.58	\$5,229.76	6.84%
Ward 6 Total	38	\$342,004.98	\$62,852.28	18.38%
7B	7	\$50,685.34	\$15,849.77	31.27%
7C	7	\$40,866.83	\$10,098.00	24.71%
7D	7	\$59,826.18	\$3,000.00	5.01%
7E	7	\$91,326.45	\$22,783.77	24.95%
7F	7	\$61,363.95	\$19,499.64	31.78%
Ward 7 Total	35	\$304,068.75	\$71,231.18	23.43%
8A	7	\$39,626.23	\$9,839.94	24.83%
8B	7	\$79,476.67	\$14,839.13	18.67%
8C	7	\$31,208.49	\$28,201.89	90.37%
8D	7	\$54,422.98	\$7,219.25	13.27%
8E	7	\$45,818.66	\$163.02	0.36%
Ward 8 Total	35	\$250,553.03	\$60,263.23	24.05%
TOTAL	296	\$2,343,226.15	\$635,571.81	27.12%

Source: ANC Quarterly Financial Reports and bank statements

Appendix D

ANC Savings Account Balances as of September 30, 2022

Appendix D: ANC Savings Account Balances as of September 30, 2022

ANC	Balance as of September 30, 2022
2E	\$9,182.92
3C	\$29,212.07
3D	\$45,811.44
4C	\$16,820.16
5C	\$10,022.01
6A	\$100.05
7F	\$22,217.60
Total	\$133,366.25

Source: ANC Bank Statements

Appendix E

Allocation of the \$799,688 FY 2022 ANC Allotments and Amounts Withheld

Appendix E: Allocation of the \$799,688 FY 2022 ANC Allotments and Amounts Withheld

ANC	FY 2022 Allotments	Percentage of Total Allotments	Amount Withheld From Allotment ¹	Percentage of Total Allotments Withheld
1A	\$31,541.04	4%	\$0.00	0%
1B	\$31,676.60	4%	\$1,000.00	3%
1C	\$21,842.04	3%	\$5,000.00	23%
1D	\$13,900.00	2%	\$0.00	0%
Ward 1 Total	\$98,959.68	12%	\$6,000.00	6%
2A	\$22,878.68	3%	\$0.00	0%
2B	\$24,074.76	3%	\$0.00	0%
2C	\$7,284.20	1%	\$0.00	0%
2D	\$3,599.04	0%	\$0.00	0%
2E	\$21,883.32	3%	\$0.00	0%
2F	\$22,141.12	3%	\$0.00	0%
Ward 2 Total	\$101,861.12	13%	\$0.00	0%
3B	\$13,820.20	2%	\$2,500.00	18%
3C	\$24,110.68	3%	\$0.00	0%
3D	\$26,562.68	3%	\$0.00	0%
3E	\$13,659.40	2%	\$5,914.85	43%
3F	\$18,392.04	2%	\$0.00	0%
3G	\$18,878.40	2%	\$0.00	0%
Ward 3 Total	\$115,423.40	14%	\$8,414.85	7%
4A	\$22,131.76	3%	\$11,065.88	50%
4B	\$24,611.68	3%	\$2,000.00	8%
4C	\$26,611.84	3%	\$0.00	0%
4D	\$16,763.92	2%	\$2,843.30	17%
Ward 4 Total	\$90,119.20	11%	\$15,909.18	18%
5A	\$21,721.12	3%	\$0.00	0%
5B	\$13,143.76	2%	\$0.00	0%
5C	\$18,405.28	2%	\$5,363.49	29%
5D	\$19,309.04	2%	\$15,975.90	83%
5E	\$26,175.96	3%	\$24,492.04	94%
Ward 5 Total	\$98,755.16	12%	\$45,831.43	46%
6A	\$21,782.24	3%	\$0.00	0%
6B	\$26,868.32	3%	\$0.00	0%
6C	\$15,787.12	2%	\$3,015.16	19%
6D	\$19,083.04	2%	\$0.00	0%
6E	\$17,799.20	2%	\$250.00	1%
Ward 6 Total	\$101,319.92	13%	\$3,265.16	3%
7B	\$19,253.20	2%	\$6,549.26	34%
7C	\$18,722.92	2%	\$0.00	0%
7D	\$18,425.20	2%	\$17,759.16	96%
7E	\$18,034.48	2%	\$0.00	0%
7F	\$20,917.12	3%	\$5,256.23	25%
Ward 7 Total	\$95,352.92	12%	\$29,564.65	31%
8A	\$19,439.20	2%	\$9,719.60	50%
8B	\$18,914.32	2%	\$5,923.43	31%
8C	\$19,441.92	2%	\$7,860.48	40%
8D	\$19,788.76	2%	\$10,153.36	51%
8E	\$20,312.40	3%	\$10,846.94	53%
Ward 8 Total	\$97,896.60	12%	\$44,503.81	45%
TOTAL	\$799,688.00	100%	\$153,489.08	19%

¹ Amounts contain allotment deduction and/or forfeiture.

Source: District of Columbia Office of the Chief Financial Officer

Appendix F

FY 2022 Financial Summary of Receipts and Disbursements by Ward

Appendix F: Ward 1, Fiscal Year 2022 Financial Summary

	ANC 1A	ANC 1B	ANC 1C	ANC 1D	Total
Beginning Balance as of October 1, 2021	\$7,973.20	\$161,850.52	\$8,836.17	\$49,624.18	\$228,284.07
Receipts					
District Allotment	\$47,311.56	\$7,919.15	\$15,661.06	\$12,025.00	\$82,916.77
Interest	\$0.00	\$0.00	\$0.77	\$4.57	\$5.34
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$47,311.56	\$7,919.15	\$15,661.83	\$12,029.57	\$82,922.11
Disbursements					
1. Personnel	\$7,200.00	\$0.00	\$2,688.48	\$0.00	\$9,888.48
2. Direct Office Cost	\$6,000.00	\$0.00	\$0.00	\$450.00	\$6,450.00
3. Communication	\$904.34	\$2,258.44	\$0.00	\$721.76	\$3,884.54
4. Office Supplies, Equipment, Printing	\$0.00	\$0.00	\$422.00	\$0.00	\$422.00
5. Grants	\$12,000.00	\$0.00	\$9,000.00	\$10,000.00	\$31,000.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$0.00	\$6,118.75	\$3,375.00	\$9,493.75
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$90.00	\$48.00	\$0.00	\$138.00
9. Other	\$25.00	\$3,550.00	\$25.00	\$25.00	\$3,625.00
Total Disbursements	\$26,129.34	\$5,898.44	\$18,302.23	\$14,571.76	\$64,901.77
Ending Balance as of September 30, 2022	\$29,155.42	\$163,871.23	\$6,195.77	\$47,081.99	\$246,304.41

Appendix F: Ward 2, Fiscal Year 2022 Financial Summary

	ANC 2A	ANC 2B	ANC 2C	ANC 2D	ANC 2E	ANC 2F	Total
Beginning Balance as of October 1, 2021	\$36,089.07	\$67,560.55	\$59,520.44	\$15,428.94	\$10,359.74	\$2,402.35	\$191,361.09
Receipts							
District Allotment	\$33,757.36	\$30,093.45	\$9,065.27	\$899.76	\$16,412.49	\$22,141.12	\$112,369.45
Interest	\$0.00	\$0.00	\$0.00	\$35.11	\$0.00	\$0.00	\$35.11
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$33,757.36	\$30,093.45	\$9,065.27	\$934.87	\$16,412.49	\$22,141.12	\$112,404.56
Disbursements							
1. Personnel	\$20,300.15	\$17,590.13	\$0.00	\$0.00	\$18,348.38	\$19,190.83	\$75,429.49
2. Direct Office Cost	\$0.00	\$4,454.70	\$0.00	\$0.00	\$0.00	\$0.00	\$4,454.70
3. Communication	\$657.80	\$1,673.21	\$0.00	\$0.00	\$614.14	\$681.50	\$3,626.65
4. Office Supplies, Equipment, Printing	\$2,141.40	\$104.48	\$131.00	\$0.00	\$148.85	\$0.00	\$2,525.73
5. Grants	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$971.00	\$2,100.00	\$1,680.00	\$0.00	\$0.00	\$4,751.00
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$50.00	\$66.00	\$0.00	\$0.00	\$0.00	\$116.00
9. Other	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$150.00
Total Disbursements	\$35,124.35	\$24,868.52	\$2,322.00	\$1,705.00	\$19,136.37	\$19,897.33	\$103,053.57
Ending Balance as of September 30, 2022	\$34,722.08	\$72,785.48	\$66,263.71	\$14,658.81	\$7,635.86	\$4,646.14	\$200,712.08

Appendix F: Ward 3, Fiscal Year 2022 Financial Summary

	ANC 3B	ANC 3C	ANC 3D	ANC 3E	ANC 3F	ANC 3G	Total
Beginning Balance as of October 1, 2021	\$14,531.12	\$55,332.71	\$11,591.78	\$37,399.48	\$46,930.49	\$28,113.44	\$193,899.02
Receipts							
District Allotment	\$7,865.15	\$12,055.34	\$53,125.36	\$6,829.70	\$13,794.03	\$18,878.40	\$112,547.98
Interest	\$0.00	\$0.00	\$0.00	\$16.51	\$150.40	\$0.00	\$166.91
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$7,865.15	\$12,055.34	\$53,125.36	\$6,846.21	\$13,944.43	\$18,878.40	\$112,714.89
Disbursements							
1. Personnel	\$0.00	\$6,762.18	\$0.00	\$0.00	\$10,457.58	\$147.32	\$17,367.08
2. Direct Office Cost	\$0.00	\$0.00	\$375.13	\$0.00	\$0.00	\$0.00	\$375.13
3. Communication	\$2,255.59	\$0.00	\$0.00	\$160.00	\$0.00	\$4,969.09	\$7,384.68
4. Office Supplies, Equipment, Printing	\$0.00	\$0.00	\$300.00	\$0.00	\$11.60	\$163.23	\$474.83
5. Grants	\$2,500.00	\$3,000.00	\$12,863.00	\$12,475.00	\$0.00	\$5,989.00	\$36,827.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$300.00	\$23,509.25	\$5,523.00	\$2,950.00	\$0.00	\$32,282.25
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$0.00	\$11,224.00	\$30.00	\$3,168.74	\$33.00	\$14,455.74
9. Other	\$25.00	\$25.00	\$25.00	\$25.00	\$0.00	\$25.00	\$125.00
Total Disbursements	\$4,780.59	\$10,087.18	\$48,296.38	\$18,213.00	\$16,587.92	\$11,326.64	\$109,291.71
Ending Balance as of September 30, 2022	\$17,615.68	\$57,300.87	\$16,420.76	\$26,032.69	\$44,287.00	\$35,665.20	\$197,322.20

Appendix F: Ward 4, Fiscal Year 2022 Financial Summary

	ANC 4A	ANC 4B	ANC 4C	ANC 4D	Total
Beginning Balance as of October 1, 2021	\$73,313.65	\$38,765.41	\$28,782.65	\$24,872.11	\$165,733.82
Receipts					
District Allotment	\$11,065.88	\$18,458.76	\$10,305.92	\$7,423.34	\$47,253.90
Interest	\$0.00	\$10.42	\$0.00	\$0.00	\$10.42
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$11,065.88	\$18,469.18	\$10,305.92	\$7,423.34	\$47,264.32
Disbursements					
1. Personnel	\$0.00	\$2,902.20	\$11,735.80	\$0.00	\$14,638.00
2. Direct Office Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Communication	\$0.00	\$773.24	\$2,569.27	\$12,438.59	\$15,781.10
4. Office Supplies, Equipment, Printing	\$1,136.80	\$0.00	\$11.60	\$0.00	\$1,148.40
5. Grants	\$1,000.00	\$2,000.00	\$15,000.00	16,884.91	\$34,884.91
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$212.50	\$0.00	\$0.00	\$212.50
8. Bank Charges, Transfers and Petty Cash	\$0.00	\$167.75	\$201.83	\$10.00	\$379.58
9. Other	\$25.00	\$1,896.96	\$1,443.00	\$301.00	\$3,665.96
Total Disbursements	\$2,161.80	\$7,952.65	\$30,961.50	\$29,634.50	\$70,710.45
Ending Balance as of September 30, 2022	\$82,217.73	\$49,281.94	\$8,127.07	\$2,660.95	\$142,287.69

Appendix F: Ward 5, Fiscal Year 2022 Financial Summary

	ANC 5A	ANC 5B	ANC 5C	ANC 5D	ANC 5E	Total
Beginning Balance as of October 1, 2021	\$35,707.36	\$7,193.98	\$65,412.88	\$77,412.95	\$57,735.43	\$243,462.60
Receipts						
District Allotment	\$27,151.40	\$19,465.64	\$13,803.96	\$1,337.92	\$6,543.99	\$68,302.91
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$27,151.40	\$19,715.64	\$13,803.96	\$1,337.92	\$6,543.99	\$68,552.91
Disbursements						
1. Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$1,875.00	\$1,875.00
2. Direct Office Cost	\$0.00	\$9,160.39	\$0.00	\$0.00	\$0.00	\$9,160.39
3. Communication	\$9,794.12	\$1,937.67	\$1,634.48	\$7,547.61	\$7,524.53	\$28,438.41
4. Office Supplies, Equipment, Printing	\$0.00	\$0.00	\$327.49	\$1,192.65	\$685.69	\$2,205.83
5. Grants	\$0.00	\$0.00	\$0.00	\$18,170.00	\$0.00	\$18,170.00
6. Local Transportation ¹	\$0.00	\$0.00	-\$3.00	\$0.00	\$0.00	-\$3.00
7. Purchase of Service	\$0.00	\$0.00	\$0.00	\$25,119.43	\$0.00	\$25,119.43
8. Bank Charges, Transfers and Petty Cash	\$36.00	\$79.99	\$0.00	\$60.00	\$24.00	\$199.99
9. Other	\$183.89	\$25.00	\$25.00	\$25.00	\$7,842.68	\$8,101.57
Total Disbursements	\$10,014.01	\$11,203.05	\$1,983.97	\$52,114.69	\$17,951.90	\$93,267.62
Ending Balance as of September 30, 2022	\$52,844.75	\$15,706.57	\$77,232.87	\$26,636.18	\$46,327.52	\$218,747.89

¹ Local Transportation Category for FY 2022 has a negative total because ANC 5C check from FY 2021 for \$3.00 was voided in FY 2022.

Appendix F: Ward 6, Fiscal Year 2022 Financial Summary

	ANC 6A	ANC 6B	ANC 6C	ANC 6D	ANC 6E	Total
Beginning Balance as of October 1, 2021	\$34,419.94	\$17,310.01	\$37,520.87	\$53,578.68	\$49,720.78	\$192,550.28
Receipts						
District Allotment	\$27,227.80	\$47,019.56	\$24,612.30	\$23,853.80	\$26,698.80	\$149,412.26
Interest	\$0.00	\$18.74	\$23.70	\$0.00	\$0.00	\$42.44
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$27,227.80	\$47,038.30	\$24,636.00	\$23,853.80	\$26,698.80	\$149,454.70
Disbursements						
1. Personnel	\$0.00	\$0.00	\$0.00	\$2,594.31	\$0.00	\$2,594.31
2. Direct Office Cost	\$0.00	\$0.00	\$427.00	\$0.00	\$0.00	\$427.00
3. Communication	\$5,093.19	\$310.50	\$1,765.16	\$2,065.83	\$2,329.76	\$11,564.44
4. Office Supplies, Equipment, Printing	\$486.37	\$0.00	\$0.00	\$30.00	\$0.00	\$516.37
5. Grants	\$9,000.00	\$0.00	\$8,550.00	\$0.00	\$0.00	\$17,550.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$11,187.39	\$15,864.50	\$0.00	\$0.00	\$2,875.00	\$29,926.89
8. Bank Charges, Transfers and Petty Cash	\$48.27	\$0.00	\$0.00	\$0.00	\$0.00	\$48.27
9. Other	\$25.00	\$25.00	\$25.00	\$125.00	\$25.00	\$225.00
Total Disbursements	\$25,840.22	\$16,200.00	\$10,767.16	\$4,815.14	\$5,229.76	\$62,852.28
Ending Balance as of September 30, 2022	\$35,807.52	\$48,148.31	\$51,389.71	\$72,617.34	\$71,189.82	\$279,152.70

Appendix F: Ward 7, Fiscal Year 2022 Financial Summary

	ANC 7B	ANC 7C	ANC 7D	ANC 7E	ANC 7F	Total
Beginning Balance as of October 1, 2021	\$41,058.74	\$26,824.64	\$55,219.88	\$73,291.97	\$41,291.79	\$237,687.02
Receipts						
District Allotment	\$9,626.60	\$14,042.19	\$4,606.30	\$18,034.48	\$20,072.16	\$66,381.73
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$9,626.60	\$14,042.19	\$4,606.30	\$18,034.48	\$20,072.16	\$66,381.73
Disbursements						
1. Personnel	\$322.50	\$0.00	\$0.00	\$5,881.20	\$4,716.69	\$10,920.39
2. Direct Office Cost	\$0.00	\$5,964.00	\$0.00	\$7,700.00	\$0.00	\$13,664.00
3. Communication	\$2,658.31	\$2,489.63	\$0.00	\$2,045.45	\$7,704.45	\$14,897.84
4. Office Supplies, Equipment, Printing	\$2,367.01	\$1,609.75	\$0.00	\$249.00	\$6,118.25	\$10,344.01
5. Grants	\$8,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,900.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$1,420.95	\$0.00	\$3,000.00	\$0.00	\$0.00	\$4,420.95
8. Bank Charges, Transfers and Petty Cash	\$156.00	\$9.62	\$0.00	\$0.00	\$33.55	\$199.17
9. Other	\$25.00	\$25.00	\$0.00	\$6,908.12	\$926.70	\$7,884.82
Total Disbursements	\$15,849.77	\$10,098.00	\$3,000.00	\$22,783.77	\$19,499.64	\$71,231.18
Ending Balance as of September 30, 2022	\$34,835.57	\$30,768.83	\$56,826.18	\$68,542.68	\$41,864.31	\$232,837.57

Appendix F: Ward 8, Fiscal Year 2022 Financial Summary

	ANC 8A	ANC 8B	ANC 8C	ANC 8D	ANC 8E	Total
Beginning Balance as of October 1, 2021	\$20,187.03	\$70,019.51	\$185.13	\$48,037.58	\$30,584.36	\$169,013.61
Receipts						
District Allotment	\$19,439.20	\$9,457.16	\$31,023.36	\$6,385.40	\$15,234.30	\$81,539.42
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$19,439.20	\$9,457.16	\$31,023.36	\$6,385.40	\$15,234.30	\$81,539.42
Disbursements						
1. Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Direct Office Cost	\$1,489.27	\$5,500.00	\$3,796.84	\$0.00	\$0.00	\$10,786.11
3. Communication	\$2,114.29	\$8,083.28	\$12,841.04	\$5,785.38	\$0.00	\$28,823.99
4. Office Supplies, Equipment, Printing	\$6,176.38	\$1,194.85	\$834.49	\$317.78	\$0.00	\$8,523.50
5. Grants	\$0.00	\$0.00	\$4,000.00	\$500.00	\$0.00	\$4,500.00
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Purchase of Service	\$0.00	\$0.00	\$6,427.50	\$0.00	\$0.00	\$6,427.50
8. Bank Charges, Transfers and Petty Cash	\$35.00	\$36.00	\$33.00	\$0.00	\$138.02	\$242.02
9. Other	\$25.00	\$25.00	\$269.02	\$616.09	\$25.00	\$960.11
Total Disbursements	\$9,839.94	\$14,839.13	\$28,201.89	\$7,219.25	\$163.02	\$60,263.23
Ending Balance as of September 30, 2022	\$29,786.29	\$64,637.54	\$3,006.60	\$47,203.73	\$45,655.64	\$190,289.80

Appendix G

Summary of Receipts and Disbursements for FY 2022 by Ward

Appendix G: Summary of Receipts and Disbursements for FY 2022 by Ward

	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Totals
Receipts									
District Allotments	\$82,916.77	\$112,369.45	\$112,547.98	\$47,253.90	\$68,302.91	\$149,412.26	\$66,381.73	\$81,539.42	\$720,724.42
Interest	\$5.34	\$35.11	\$166.91	\$10.42	\$0.00	\$42.44	\$0.00	\$0.00	\$260.22
Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
Transfer from Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotals	\$82,922.11	\$112,404.56	\$112,714.89	\$47,264.32	\$68,552.91	\$149,454.70	\$66,381.73	\$81,539.42	\$721,234.64
Disbursements									
1. Personnel	\$9,888.48	\$75,429.49	\$17,367.08	\$14,638.00	\$1,875.00	\$2,594.31	\$10,920.39	\$0.00	\$132,712.75
2. Direct Office Cost	\$6,450.00	\$4,454.70	\$375.13	\$0.00	\$9,160.39	\$427.00	\$13,664.00	\$10,786.11	\$45,317.33
3. Communication	\$3,884.54	\$3,626.65	\$7,384.68	\$15,781.10	\$28,438.41	\$11,564.44	\$14,897.84	\$28,823.99	\$114,401.65
4. Office Supplies, Equipment, Printing	\$422.00	\$2,525.73	\$474.83	\$1,148.40	\$2,205.83	\$516.37	\$10,344.01	\$8,523.50	\$26,160.67
5. Grants	\$31,000.00	\$12,000.00	\$36,827.00	\$34,884.91	\$18,170.00	\$17,550.00	\$8,900.00	\$4,500.00	\$163,831.91
6. Local Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$-3.00	\$0.00	\$0.00	\$0.00	\$(3.00)
7. Purchase of Service	\$9,493.75	\$4,751.00	\$32,282.25	\$212.50	\$25,119.43	\$29,926.89	\$4,420.95	\$6,427.50	\$112,634.27
8. Bank Charges, Transfers and Petty Cash	\$138.00	\$116.00	\$14,455.74	\$379.58	\$199.99	\$48.27	\$199.17	\$242.02	\$15,778.77
9. Other	\$3,625.00	\$150.00	\$125.00	\$3,665.96	\$8,101.57	\$225.00	\$7,884.82	\$960.11	\$24,737.46
Subtotals	\$64,901.77	\$103,053.57	\$109,291.71	\$70,710.45	\$93,267.62	\$62,852.28	\$71,231.18	\$60,263.23	\$635,571.81

About ODCA

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government.

To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. The residents of the District of Columbia are one of our primary customers and we strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.

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